

**WEST VIRGINIA OIL AND GAS  
PRODUCER/OPERATOR RETURN**

Complete this form for **each well**.

COUNTY DIST-ACCT NO.

PRODUCER CODE		API#		NRA #	
COUNTY					
DISTRICT					

**SCHEDULE 1: PRODUCER/OPERATOR AND PROPERTY INFORMATION (Instructions Enclosed)**

WELL/LEASE NAME					
PRODUCER NAME					
ADDRESS					
CITY		STATE		ZIP	
DBA, ATTN., AGENT				PHONE	
EMAIL		LAND BOOK ACREAGE		LEASE ACREAGE	

**SCHEDULE 2: PRODUCTION INFORMATION**

1	WELL STATUS - SELECT ONE	A <input type="checkbox"/>	P <input type="checkbox"/>	S <input type="checkbox"/>	E <input type="checkbox"/>	Z <input type="checkbox"/>	L <input type="checkbox"/>	M <input type="checkbox"/>	C <input type="checkbox"/>	B <input type="checkbox"/>	H <input type="checkbox"/>	F <input type="checkbox"/>
2	IF PRODUCING NGLS, CHECK ALL THAT APPLY	ETHANE <input type="checkbox"/>	PROPANE <input type="checkbox"/>	BUTANE <input type="checkbox"/>	ISOBUTANE <input type="checkbox"/>	PENTANE <input type="checkbox"/>						
3	INITIAL PRODUCTION DATE MM DD YYYY			4	DAYS IN PRODUCTION							
5	PRODUCING FORMATION/											

		OIL	GAS	NGLS	
6	TOTAL BARRELS OF OIL OR MCFS OF GAS OR NGLS				
7	TOTAL RECEIPTS PER RESOURCE				
8	WORKING INTEREST RECEIPTS PER RESOURCE				
9	TOTAL EXPENSES PER RESOURCE				
10	ROYALTY INTEREST RECEIPTS PER RESOURCE				
11	TOTAL WORKING INTEREST FROM SCHEDULE 2			12	TOTAL WORKING INTEREST FROM ALL PAGES OF SCHEDULE 3
13	TOTAL ROYALTY INTEREST FROM SCHEDULE 2			14	TOTAL ROYALTY INTEREST FROM ALL PAGES OF SCHEDULE 3

Return continued on next page

**RETURN POSTMARKED ON OR BEFORE AUGUST 1**



N 0 1 2 0 2 5 0 1 W

# WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

## SCHEDULE 3

### WORKING INTEREST, ROYALTY, AND OVERRIDING ROYALTY OWNERS

TOTAL DECIMAL INTEREST SHOULD TOTAL 1 UNLESS FLAT RATE ROYALTIES ARE INVOLVED. TOTAL INCOME SHOULD EQUAL TOTAL OIL, GAS, AND NGL RECEIPTS IN SCHEDULE 2.

		OWNER'S LAST NAME LIST OWNERS ALPHABETICAL BY LAST NAME	ADDRESS	OWNER CODE	CODE	DECIMAL INTEREST	INCOME (ROUNDED)
1	LAST NAME						
	FIRST NAME						
2	LAST NAME						
	FIRST NAME						
3	LAST NAME						
	FIRST NAME						
4	LAST NAME						
	FIRST NAME						
5	LAST NAME						
	FIRST NAME						
6	LAST NAME						
	FIRST NAME						
7	LAST NAME						
	FIRST NAME						
8	LAST NAME						
	FIRST NAME						
9	LAST NAME						
	FIRST NAME						
10	LAST NAME						
	FIRST NAME						

**TOTAL DECIMAL INTEREST IN GRAND TOTAL OF ALL SCHEDULE 3 SHOULD EQUAL 1, UNLESS FLAT RATE ROYALTIES ARE INVOLVED. TOTAL INCOME MUST EQUAL THE TOTAL OIL, GAS, AND NGL RECEIPTS ABOVE.**

**IF YOU HAVE MORE THAN 10 OWNERS, USE ADDITIONAL COPIES OF SCHEDULE 3. DO NOT SEND A SCHEDULE 3 WITHOUT ONE COPY OF THE STC 12:35 PAGE 1.**

Click this link to add additional Schedule 3's:

<https://tax.wv.gov/Business/PropertyTax/FormsAndPublications/Pages/PropertyTaxFormsAndPublications.aspx>

**WORKING INTEREST TOTALS - THIS PAGE**

**ROYALTY INTEREST TOTALS - THIS PAGE**



N 0 1 2 0 2 1 0 2 W

# WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

## OATH

State of \_\_\_\_\_, County of \_\_\_\_\_

I, \_\_\_\_\_,  
(Name and Title)

of \_\_\_\_\_  
(Company)

do solemnly swear or affirm that the foregoing is to the best of my knowledge and judgment, a true, correct, and complete return in all respects.

\_\_\_\_\_  
Signature

Subscribed and sworn to before me by \_\_\_\_\_

this the \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Notary

My commission expires: \_\_\_\_\_

**Return Postmarked on or before the first business day of August.**

**Please note any name/address changes on label below.**

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
PROPERTY TAX DIVISION  
SPECIAL PROPERTIES SECTION  
PO BOX 1345  
CHARLESTON WV 25325-1345

OR  
MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
PROPERTY TAX DIVISION  
1001 LEE STREET EAST  
CHARLESTON WV 25301

# FORM STC 12:35

## WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN INSTRUCTIONS

**PLEASE NOTE: THESE INSTRUCTIONS ARE TO ASSIST YOU IN THE PREPARATION OF THE TAX RETURN. THEY ARE NOT A SUBSTITUTE FOR TAX LAW AND REGULATIONS.**

THIS RETURN MUST BE COMPLETED FOR **EACH** WELL. ONLY ONE WELL SHOULD BE REPORTED ON A SINGLE RETURN. **THIS RETURN IS DUE ON OR BEFORE THE FIRST BUSINESS DAY OF AUGUST.**

Your failure to file this return in a timely manner will result in an estimate of your working interest value. In the event no previous year value is on record, a value will be estimated based on any information the State Tax Department can gather or infer concerning the production of the well. (See West Virginia Code § 11-3-10 for further information concerning failure to file this return.)

TAX YEAR	Enter the four (4) digit Tax Year for which you are filing. Example: 2026
API #	Enter the ten (10) digit number American Petroleum Institute (API) well number
NRA #	Enclosed, you should find a printout that identifies all oil and gas accounts appraised by this office for your company for the Tax Year. This printout will provide you with the NRA account number that has been assigned to each property. The first two columns on the report, shown as "COUNTY and DIST-ACCT NO," contain the NRA account number that is REQUIRED to be reported on the producing oil and gas returns and filed or postmarked on or before August 1. Column one represents the county's two-digit ID number. Column two represents the two-digit district number within the county, and a specific eight-digit account number assigned to a return. If you are reporting new wells for the first time or are unable to determine the NRA account number on selected accounts, please identify the county and the district in which the well is located. The State Tax Department will assign the remaining eight digits in the account number. Starting in 2022, for companies wishing to include NRA number for new wells, the format is the Tax Year plus last 4 digits of the API well number. Example: 2023 1234
COUNTY	Please identify the county in which this parcel/lease is located (or taxed).
DISTRICT	Please identify the district in which this parcel/lease is located (or taxed) and the account number assigned to this account.

### SCHEDULE 1: PRODUCER/OPERATOR AND PROPERTY INFORMATION

WELL/LEASE NAME	Please provide the well name/lease name or unique identifier that is specific to this property.
PRODUCER NAME	Please provide the company name or the name of the producing company. <b>If you have sold or are no longer operating any well in any of the accounts, please identify the name and address of the new producer and the date on which the well was transferred.</b>
ADDRESS, CITY, STATE, ZIP	Please provide the company's complete mailing address.
DBA, ATTN, AGENT	If you are acting as agent for the producer/operator, please provide the agent company's name.
PHONE	If the Department has questions regarding the filing of your return, please provide the telephone number of a contact.
EMAIL	Please supply an email address of the person who can answer questions about the data on the return.

## SCHEDULE 2: PRODUCTION INFORMATION

Complete this section for the Previous calendar year.

For example, the Tax Year 2026 form, sent on August 1, 2025, will reflect the well data for the calendar year 2024.

- |  |  |
|--|--|
| 1. WELL STATUS                                 | Check the status of the well as<br>(A) Active<br>(P) Plugged prior to July 1 of the current year<br>(S) Shut in or volumes not sold for the entire past calendar year<br>(E) Enhanced for an oil well involved in enhanced recovery<br>(Z) Horizontal Marcellus/Utica<br>(L) Horizontal other than Marcellus/Utica or Coalbed Methane<br>(M) Vertical Marcellus/Utica<br>(C) Vertical Coalbed methane<br>(B) Began production after being shut-in the previous year<br>(F) Flat rate royalty<br>(H) Home use ONLY (no income reported or royalties paid) |
| 2. IF PRODUCING NGLS, SELECT ONE               | If producing NGLS, indicate which type of NGLS are being produced<br>Ethane<br>Propane<br>Butane<br>Isobutane<br>Pentane   |
| 3. INITIAL PRODUCTION DATE                     | List the initial year that this well began producing. If unavailable or unknown, leave blank.  |
| 4. TOTAL BARRELS OF OIL OR MCFS OF GAS OR NGLS | Under the OIL Column, list the total rounded production in BBLs for each identified well.<br>Under the GAS Column, list the total rounded production in MCF for each identified well.<br><b>DO NOT USE DECIMALS.</b>   |
| 5. TOTAL RECEIPTS PER RESOURCE*                | Under each column, for the indicated resource, list the total gross receipts received (field line receipts) for the calendar year. <b>ROUND TO NEAREST WHOLE DOLLAR.</b>   |
| 6. TOTAL EXPENSES PER RESOURCE                 | Under each column, for the indicated resource, list the total expenses for the calendar year. <b>ROUND TO NEAREST WHOLE DOLLAR.</b>  |
| 7. WORKING INTEREST RECEIPTS PER RESOURCE*     | Under each column, for the indicated resource, list the working interest oil receipts received for the calendar year (total receipts minus royalties/overriding royalties paid). <b>ROUND TO NEAREST WHOLE DOLLAR.</b>   |
| 8. PRODUCING FORMATION/PLAY                    | Please provide the 2 - 3 digit code found in the variables for all producing formation(s), or subsurface strata from which this production occurred. If coded or abbreviated, please provide an explanation sheet to the Department. If Marcellus, list whether horizontal or vertical. <b>FAILURE TO FILE THIS INFORMATION WILL RESULT IN THE LOWEST DECLINE RATE BEING USED, THUS PRODUCING A HIGHER APPRAISAL. RETURNS NOT NOTED WILL BE ASSUMED TO BE VERTICAL.</b>  |
| 9. DAYS IN PRODUCTION                          | Only supply the days in production for:<br><br>(a) wells with an initial production date during calendar year 2024 (and wells sold or bought during the calendar year) or<br>(b) wells which were shut-in or non-producing during calendar year 2023 and began reproduction during the calendar year.  |

**\*DO NOT DEDUCT ANY OPERATING EXPENSES OR ANY DEDUCTIONS CLAIMED ON SEVERANCE, INCOME AND/OR PROPERTY TAX, OR OTHER RETURNS. BE SURE THAT YOU ARE REPORTING ALL PRODUCTION FROM YOUR WELL. THIS INCLUDES ALL BY-PRODUCTS SUCH AS PROPANE, BUTANE, ETC.**

### SCHEDULE 3: . WORKING INTEREST, ROYALTY, AND OVERRIDING ROYALTY OWNERS

OWNER(S) NAME(S)	Indicate the recipient of the working interest, royalty or overriding royalty income in alphabetical order. <b>In instances of more than one working interest partner, list individually only if a separate tax ticket is requested.</b> NOTE: If well is plugged or shut-in and no income was received, list royalty owners only and their decimal interest.
ADDRESS	Give the current mailing address for those receiving income from this property.
OWNER CODE	If available, provide the owner code.
CODE	Indicate: <ul style="list-style-type: none"><li>• overriding royalty interest with an asterisk (*);</li><li>• flat rate royalties with "FR",</li><li>• royalty interest with "RI" (or leave blank);</li><li>• working interest as "WI".</li></ul> Any interest not coded will be assumed to be a royalty interest.
DECIMAL INTEREST	Indicate the decimal interest each party owns. NOTE: Working, royalty and overriding royalty interest should total 1.0 unless flat rate royalties are involved.
INCOME	Report the gross monies for the working, royalty or overriding royalty interests for the calendar year. <b>NOTE: Round to nearest whole dollar.</b> Total income should equal total oil and/or gas receipts on Schedule 2. Any discrepancies between the amounts will be attributed to the producer. Any return that indicates royalty income was paid by a third party, unknown or not listed will have that income be attributed to the producer. No exceptions will be made. If the royalties are paid by another entity, this data is still required to be submitted with your return

### ADDITIONAL INSTRUCTIONS

All wells listed on the enclosed printout are required to be reported by your company unless they were sold prior to July 1, 2025. If sold, you must reply under separate cover listing NRA # and to whom sold (including complete name and address). If this data is not received and no return is filed by the new company, those accounts will be treated as having not properly filed a return and the tax ticket may be assigned to your company. In addition, any new wells acquired must be reported. If wells were sold prior to July 1, 2025 total calendar year 2024 production data must be supplied to the reporting entity for full year reporting.

The producing formation/play determines the nature of the future income stream (estimated life of the well) and, therefore, is a critical factor within the valuation process. Failure to provide this information will result in the use of lowest decline rate, thus yielding the highest value.

**You must provide duplicate copies of the return(s) to appropriate county assessors' office.** Do not provide the data in another format unless requested by the county assessor.

If the royalties are not paid by you but are paid by another company, you must acquire this data from the other company before submission of your return. The Department will attribute royalties listed as paid by a third party, unknown or not given to the producer. No exceptions will be made.

Notice of tentative appraisals may be provided **if requested** (and received) **in writing prior to October 15** this year. You may mail, fax, or email your request. Requests received after that date will be processed, but information may not be received in time for changes/corrections to be made prior to closure of property books.

After having carefully read all instructions, please **sign and notarize**. Note: One notarization for all returns is sufficient. Also, please make any name or address changes on label below notarization.

Should you have additional questions or comments, please feel free to contact the Oil and Gas Unit at (304) 558-0781 or [PTDOILGAS@wv.gov](mailto:PTDOILGAS@wv.gov)